



## Step 1: Personal information

1 Print or type your current Social Security number(s), name(s), and address.

Your Social Security number

Spouse's Social Security number

Your first name and initial

Spouse's first name (and last name if different)

Your last name

Mailing address

City

State

ZIP

2 ☐ If your Social Security number(s), name(s), or address listed above are different from your previously filed return, check the box.3 Filing Status: ☐ Single or head of household ☐ Married filing jointly ☐ Married filing separately ☐ Widowed4 Residency: ☐ Resident ☐ Nonresident\* ☐ Part-year resident\* \*Complete and attach Schedule NR.

5 Check the box that identifies why you are making this change. \*\* Attach a copy of your federal finalization. (See instructions.)

☐ \*\*Federal change accepted on \_\_\_\_/\_\_\_\_/\_\_\_\_ ☐ \*\*NOL accepted on \_\_\_\_/\_\_\_\_/\_\_\_\_ ☐ State change6 ☐ If you were a member of a professional athletic team during the tax year you are amending, check the box.

## Step 2: Financial information

Line numbers below may not match line numbers on your original return.

## Column A

Most recent figures filed

## Column B

Corrected figures

Income	1	Adjusted gross income or loss	1	_____	1	_____
	2	Federally tax-exempt interest and dividend income	2	_____	2	_____
	3	Other additions. See Instructions: _____	3	_____	3	_____
	4	Total income – Add Lines 1 through 3.	4	_____	4	_____
Subtractions	5	Federally taxed Social Security and federally taxed retirement plans	5	_____	5	_____
	6	Military pay included in adjusted gross income, Line 1	6	_____	6	_____
	7	Illinois Income Tax refund included in U.S. 1040, Line 10	7	_____	7	_____
	8	U.S. Treasury bonds, bills, notes, U.S. agency interest	8	_____	8	_____
	9	Other subtractions. See Instructions: _____	9	_____	9	_____
	10	Total subtractions – Add Lines 5 through 9.	10	_____	10	_____
	11	Subtract Column B, Line 10 from Line 4. This is your base income.	11	_____	11	_____
Exemptions and Net Income	12	Number of exemptions: a yourself and your dependents	a	_____	a	_____
		b 65 years of age or older or legally blind	b	_____	b	_____
	12	Residents: Write your exemption allowance from Form IL-1040, Line 12. Nonresidents and part-year residents: Go to Line 14.	12	_____	12	_____
	13	Net income: Subtract Column B, Line 12, from Line 11.	13	_____	13	_____
Tax and Contributions	14	Tax – Include recapture amount from Schedule 4255 if applicable. Residents: Multiply Line 13 by the applicable rate. (See instructions.) Nonresidents and part-year residents: IL base income from Schedule NR, Step 5, Line 50: most recent _____ corrected _____ Write the tax amount from Schedule NR, Line 56. (attach a corrected schedule)	14	_____	14	_____
	15	Total of all previous overpayments, refunds, or credit carryforward (whether or not you received it), and original contributions. (See instructions)	15	_____	15	_____
	16	Add Column B, Lines 14 and 15.	16	_____	16	_____
Payments and Credits	17	Illinois Income Tax withheld (See instructions.)	17	_____	17	_____
	18	Estimated payments (IL-1040-ES, IL-505-I, and prior year credit)	18	_____	18	_____
	19	Credit from Illinois Schedule CR (attach a corrected schedule)	19	_____	19	_____
	20	Property tax credit – Complete a corrected PT Worksheet, and write Line 3 amount here → 20a _____ and Line 8 amount in Col. B.	20b	_____	20b	_____
	21	K-12 Education expense credit – Complete a corrected Sch. ED or ED Worksheet, and write Line 1 amount here → 21a _____ and Line 10 amount in Col. B.	21b	_____	21b	_____
	22	Earned Income Credit – Complete a corrected EIC Worksheet, and write Line 1 amount here → 22a _____ and your EIC credit amount from the EIC Worksheet in Col. B.	22b	_____	22b	_____
		Check if you have a qualifying child (See instructions) <input type="checkbox"/>				
	23	Tax credits from Illinois Schedule 1299-C (attach a corrected schedule)	23	_____	23	_____
	24	Previous payments.	24	_____	24	_____
	25	Total payments and credits – Add Column B, Lines 17 through 24.	25	_____	25	_____

## Step 2: Continued from Page 1

**Column B**  
Corrected figures

**25** Write the amount from Page 1, Line 25. **25** \_\_\_\_\_|\_\_\_\_\_

**26** If Line 16 is less than Line 25, subtract Line 16 from Line 25. This is your **refund**. **26** \_\_\_\_\_|\_\_\_\_\_

**27** If Line 16 is greater than Line 25, subtract Line 25 from Line 16. This is your **tax due**. **27** \_\_\_\_\_|\_\_\_\_\_

**28** Penalty and interest (See instructions.)                      |        +                      |        = **28**                      |         
 Penalty amount Interest amount

**29** Add Lines 27 and 28. This is your total balance due. **29** \_\_\_\_\_|\_\_\_\_\_

**Step 3: Reason for filing (Everyone filing this return must complete this step.)**

Official Use

**STOP** If you are changing your Illinois return due to a change to your federal return, **do not file** this form until you receive notification that the IRS has accepted the changes. Refer to “How long do I have to correct or amend my return?” on Page 1 of the Form IL-1040-X instructions.

**30** For the tax year you are amending, on what date did you file your most recent Illinois Form IL-1040, Form IL-1040-X or electronically filed return? \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

**31** Did you file a U.S. Form 1040X? ☐ yes ☐ no

If you filed a U.S. Form 1040X, you must attach to this form:

- ◆ a copy of your U.S. Form 1040X, **and**
- ◆ a copy of the notification you received from the Internal Revenue Service (IRS) that they accepted the changes shown on your U.S. Form 1040X; *e.g.*, a refund check, "Statement of Account," agreement, or judgment. You must write the date the IRS notified you (not the date you filed your U.S. 1040X) in the appropriate space in Step 1, Line 5. Failure to provide this date could result in an assessment of a late-payment penalty.

**32** Are you filing this form because of a federal audit? ☐ yes ☐ no

If **“yes,”** be sure to write the **date of finalization** in the appropriate space in Step 1, Line 5, and attach copies of all federal audit reports. Failure to provide this date could result in an assessment of a late-payment penalty.

**33** Have you received notification that your return is under audit by the Illinois Department of Revenue? ☐ yes ☐ no

**34 Explain**, in detail, the reason(s) for filing this amended return. **Attach a separate sheet if necessary.**

### Step 4: Sign and date

Under penalties of perjury, I state that I have examined this return, and, to the best of my knowledge, it is true, correct, and complete.

**Sign  
here**

Your signature		Date	Daytime phone number		Your spouse's signature		Date
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Paid preparer's signature	Date	Preparer's phone number	Preparer's FEIN, SSN, or PTIN
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**Mail to: Illinois Department of Revenue, P.O. Box 19007, Springfield, IL 62794-9007**

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0074





# Supporting Documents for Form IL-1040-X

Do not mail this page with your Form IL-1040-X.

## Federal Changes (including net operating loss (NOL) deductions)

◆ **If you file Form IL-1040-X because of a change to your federal return or because you are claiming an NOL carryback deduction, you must**

- wait to file this form until you receive a federal finalization notice from the Internal Revenue Service (IRS) stating that they have accepted your change either by paying a refund or by final assessment, agreement, or judgment. You must write the date the IRS notified you (not the date you filed your U.S. Form 1040X) in the appropriate space in Step 1, Line 5. Failure to provide this date could result in an assessment of a late-payment penalty.
- attach proof of federal finalization to your Form IL-1040-X.


◆ **Acceptable proof of federal finalization includes** a copy of the notification you received from the IRS that they accepted your changes; *e.g.*, a refund check, "Statement of Account," agreement, or judgment, **and**


- a copy of your U.S. Form 1040X, if filed, **or**
- a complete copy of your U.S. Form 1045, Application for Tentative Refund, including all pages of Schedules A and B, along with a copy of your refund check, if you filed your federal amended return due to a NOL.

If you do not have a copy of this notification, please contact the IRS at 1 800 829-0922 to request a record of your account.

## Line Changes

- Attach the proper supporting documents, listed below, to your return.
- If you changed any of the lines identified below and do not attach the required supporting documents to your return, **we may partially or totally deny your claim.**

If you corrected:	 <b>Attach</b>	
<b>Line 1</b> → Adjusted gross income or loss	<div style="display: flex; align-items: center;"><div style="margin-right: 10px;"><input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/></div><div><p>U.S. Form 1040, 1040X, or 1045 (with Schedules A and B, if completed) if a NOL,</p><p>U.S. Form 1040 Schedules C, E, and F, if filed, for loss years</p><p>Schedule K-1-P or K-1-T, or any other notification that was furnished to you for partnership, S corporation, estate, and trust income</p><p>Proof of federal finalization as listed above</p></div></div>	
<b>Line 3</b> → Other additions to income	<div style="display: flex; align-items: center;"><div style="margin-right: 10px;"><input checked="" type="checkbox"/></div><div><p>Corrected Illinois Schedule M (tax years ending December 31, 2004 and after <b>only</b>)</p></div></div>	
<b>Line 5</b> → Federally taxed Social Security benefits and certain federally taxed retirement income	<div style="display: flex; align-items: center;"><div style="margin-right: 10px;"><input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/></div><div><p>U.S. Form 1040 or 1040A, Page 1</p><p>Form W-2, if applicable</p><p>Form 1099-R, or SSA-1099, if applicable</p></div></div>	
<b>Line 6</b> → Military pay	<div style="display: flex; align-items: center;"><div style="margin-right: 10px;"><input checked="" type="checkbox"/></div><div><p>Form W-2 showing military pay</p></div></div>	

**Continued on the next page** 



# Supporting Documents for Form IL-1040-X (Continued)

Do not mail this page with your Form IL-1040-X.

## If you corrected:

## Attach

→ <b>Line 8</b> → U.S. government obligations and U.S. agency income	✓	U.S. Form 1040, Schedule B, or U.S. 1040A, Schedule 1, identifying each U.S. government obligation separately; and a copy of any statement you received from a mutual fund
→ <b>Line 9</b> → Other subtractions to income	✓	For tax years ending December 31, 2004 and after - Corrected Illinois Schedule M and any other required support listed on Schedule M. For tax years ending before December 31, 2004 - See Form IL-1040 instructions for the year you are amending.
→ <b>Line 12</b> → Exemption allowance	✓ ✓	U. S. Form 1040X Proof of federal finalization as shown above, if changing
→ <b>Line 14</b> → Nonresidents and part-year residents	✓	Corrected Schedule NR
→ <b>Line 17</b> → Illinois Income Tax withheld	✓	Form W-2, Form IL-4852, or letter, on company letterhead, from employer, if changing
→ <b>Line 19</b> → Credit for tax paid to other states	✓ ✓	Corrected Schedule CR Corrected out-of-state returns, schedules, and attachments
→ <b>Line 21</b> → Credit for education expenses	✓	Receipt for Qualified K-12 Education Expenses or corrected Schedule ED
→ <b>Line 22</b> → Earned Income Credit	✓ ✓ ✓	Corrected EIC Worksheet from IL-1040 Instructions U.S. Form 1040X, if changing Proof of federal finalization, if changing
→ <b>Line 23</b> → Schedule 1299-C Credits	✓	Corrected Schedule 1299-C